

**New Hampshire Department of Revenue Administration
45 Chenell Drive, Concord, NH 03301**

**TECHNICAL INFORMATION RELEASE
TIR 2004-007 October 6, 2004**

A Technical Information Release is designed to provide immediate information of changes in tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Customer Service at (603) 271-2191.

The purpose of this information release is to advise claimants and claim preparers of technical corrections relative to filing Low and Moderate Income Property Tax Relief claims.

CHANGES TO PROCEDURES REGARDING PROPERTY TAX RELIEF CLAIMS

Recently enacted Chapter 238, Laws of N.H., effective June 15, 2004, has changed RSA 198:57, the Low and Moderate Income Homeowners Property Tax Relief provision, with respect to the requirements necessary for the DRA to accept late filed claims. In addition, the amendment authorizes the department to audit Low and Moderate Relief claims.

The law prior to the enactment of Chapter 238, required complete applications for state property tax relief to be filed with the department between May 1st and June 30th following the due date of the claimant's final property tax bill for the year of the claim. A complete application includes all necessary attachments, such as copies of the claimant's federal income tax return and, where applicable, copies of the returns of any other adult member of the claimant's household (unless a federal income tax return is not required to be filed, in which case the claimant or adult member of the claimant's household, if applicable, must submit a sworn statement that a federal return is not required to be filed). Claimants who filed applications after June 30th could nevertheless have their claims accepted if they could show that the failure to timely file was due to "accident, mistake or misfortune."

Under the new law, the department may only accept completed applications filed after the June 30th closing date if they are filed on or before November 1st of the tax year for which the claim is made, and one of the following circumstances apply:

- (1) The claimant can prove to the department that the failure to file by June 30th was due to "accident, mistake, or misfortune"; or
- (2) The claimant or other adult member of the household requested an extension of time to file his or her federal income tax return, which extended federal return filing date is after the June 30th due date for the Low and Moderate Property Tax Relief application. A copy of the federal extension request must be attached to the late filed claim for relief.

The new law does not permit acceptance of late filed claims after November 1st, except those claims where the extended federal return filing date is beyond the November 1st cut off date.

In addition to the changes to the claim filing requirements, the new law authorizes the department to audit any claim for relief to determine whether the claim has been granted erroneously. There is a 3-year period to audit claims that begins on the date relief was originally granted. A claimant who is assessed as a result of an audit may appeal in writing to the Board of Tax and Land Appeals, State Office Park South, Johnson Hall, 3rd Floor, 107 Pleasant Street, Concord, NH 03301 within 30 days of the notice of an assessment. You may contact the BTLA at (603) 271-2578, or by email at btla@btla.state.nh.us

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301 or by contacting them at (603) 271-2318.